

NORTH YORKSHIRE FIRE AND RESCUE AUTHORITY

REPORT OF THE DIRECTOR OF FINANCE AND SERVICE DEVELOPMENT

8 FEBRUARY 2012

2012/2013 REVENUE ESTIMATES, CAPITAL PROGRAMME AND PRECEPTS

Purpose of Report

To set the Authority's Budget Requirement, Council Tax Requirement and consequent Basic Amount of Tax for the financial year 2012/2013 and to consider the impact on the four subsequent years.

Executive Summary

1. The December meeting of the Authority considered a detailed report setting out the Provisional Estimates for 2012/2013 and the subsequent four years. The figures in the report were based on information from Budget Holders as at 16th November 2011.
2. Since the December meeting
 - DCLG have indicated that the provisional increase in Formula Grant for 2012/2013 of 0.7% (£91,000) will not be confirmed before the Authority meeting
 - The Secretary of State has determined increases in Council Tax of over 4% as being excessive requiring local referenda
 - One off Council Tax Freeze grant has been notified of some £560,000 for 2012/2013 should the Authority opt to keep the Council Tax for 2012/2013 at 2011/2012 levels
 - Information from the Districts and the City of York provides for a marginal increase in the taxbase (0.32% against a forecast of 0.3%) and an overall marginal surplus on Collection Funds of £5,000 (against a forecast of nil).
 - Additional Capital Grant in the order of £500,000 has been indicated, although yet to be confirmed, by DCLG
 - The Chancellor's Autumn Statement issued guidelines on public sector pay awards of 1% for 2012/2013 and 2013/2014
 - The Autumn Statement also indicated potential further reductions in Grant in the four years post 2012/2013 although the first round of Council Tax Freeze Grant might be protected beyond 2014/2015
 - The position on Government funding for the Control Project remains unknown.
3. All else remains as set out in the December report.

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1.0 Introduction and Background

- 1.1 The Authority is required to calculate a Council Tax Requirement and basic amount of Tax for 2012/2013 by virtue of ss42A and 42B of the Local Government Finance Act 1992 as introduced by the Localism Act 2011. The result of that calculation has to be notified to the District Councils and City of York, as billing authorities, no later than 1 March 2012.
- 1.2 At its last meeting the Authority considered a report that set out provisional Revenue Estimates, Capital Programme for 2012/2013. The Appendices and supporting notes provided Members with details of the outcome of the budgetary review process to date on Revenue with additional information on an indicative Capital Programme.
- 1.3 The figures were based on information received from Budget holders as at 16th November 2011 and noted that the Income and Expenditure figures together with key assumptions about pay awards did not require an increase in Council Tax. However, since then there has been:
- the Chancellor's Autumn Statement,
 - the notification of increases for Council Tax regarded by Government as excessive and thus requiring referenda,
 - the possibility of specific grant in support of the Control and Mobilising Project,
 - potential additional capital grant
 - final information received from the Districts and the City of York as to surpluses and deficits on Collection Funds and taxbases.
 - The potential for a second round of Council Tax Freeze Grant

2.0 Medium Term Financial Strategy and the 2012/2013 Budget and Council Tax Requirement

- 2.1 In its briefest sense the object of the Medium Term Financial Strategy is to secure adequate resources to support a robust and sustainable service. Internally, the Estimates have been compiled on the basis of all known information and by reference to set criteria for setting a balanced Budget. Accordingly, the risk of material variance which could prevent the Authority from discharging its obligations is deemed to be low for 2012/2013.
- 2.2 For the purposes of setting Precepts and hence Council Tax, the main concern is with the next immediate year, 2012/2013. It is though important in maintaining the service that a view is taken over a longer period, the more so given that Grant figures have been announced for only two years of the current CSR. As Members will be aware, 2013 sees the introduction of a revised system of financing local government through the local retention of business rates, with Fire Authorities being funded through a, yet to be determined, percentage share of each District and the City of York's business rates baseline. Although the numbers are said to be based on 2012/2013 Grant figures, these are unlikely to be announced before December 2012 and there remains, therefore, a great deal of uncertainty over the outcome as too with the localisation of Council Tax benefit.
- 2.3 On the basis of its own projections, the decision for 2012/2013 in isolation is relatively straightforward for the Authority; an increase in Council Tax of 1.6% would meet the revised budgetary assumptions, (especially the local impact of national guidance on

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Public Sector Pay awards) and the “gearing effect” of a marginal increase in Government Grant.

- 2.4 However, that decision would exclude consideration of future years and the impact of variables such as the offer from Government of additional Grant in return for freezing Council Tax at 2012/2013 levels and the determination of Council Tax increases of above 4% as being excessive and requiring a local referendum. For 2012/13 the Authority has three broad options as to Council Tax:
- a) an increase of 1.6%
 - b) a nil increase
 - c) an increase of 4%
- 2.5 None of the options will affect service delivery in 2012/13 but depending upon the decision made and the validity of current assumptions, the Authority will be required to deliver savings of between £1.9m and £3.4m by the end of 2016/2017 with the majority or all of the savings having to be delivered by the end of 2015/16. Even then the pressure is unlikely to ease significantly. The next Spending Review due in 2014 is unlikely to offer any easing in the funding limits, as indicated by the Chancellor’s Autumn Statement and recent comments from the current Opposition. Consequently the need to make significant spending reductions will remain whatever balance is struck between Council Tax based and Non Council Tax based financing.
- 2.6 Appendix B attempts to exemplify the impact of those options not only on financing for 2012/2013 but for the period up to 2016/2017. Clearly there are many permutations but to assist in exemplifying the impact of each of the moving parts, these have been limited to 6. All the exemplifications retain the same main assumptions about Base Budget expenditure, cost increases and non Council Tax financing changes but model variants around
- Council Tax increases
 - Profile of Savings
 - Cumulative Savings
 - Contribution to / Use of Reserves
 - A possible “Middle Way”.
- 2.7 The “Base” position, **variant A**, is based on the Expenditure and Income Estimates provided in December as adjusted. These revised estimates point to an increase in Council Tax of 1.6% and assume no use of balances or the identification of further savings for 2012/2013. Future years’ increases in Council Tax have been assumed at 2% per annum based on the Office for Budget Responsibility forecasts for CPI inflation for those years. Were the Authority to be allowed to precept at that level of annual increase, cumulative savings of £2.9m have to be delivered by April 2016 of which £1.3m would be required in 2013/14.
- 2.8 **Variant B** exemplifies the effect of a freeze in Council Tax for 2012/2013, again assuming that the target CPI figure of 2% would inform the potential increase in Council Tax in future years that would not trigger the requirement for local referenda. Were the Authority to be allowed to precept at that level of annual increase, cumulative savings of £3.2m would have to be delivered by April 2016 of which £1.4m would be required in 2013/14. The key difference with variant 1 is that the additional one off grant which a freeze would attract would contribute £265,000 to Reserves in

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2012/13 which could properly be applied in the subsequent year to mitigate the cliff edge effect of the withdrawal of the Grant.

- 2.9 **Variant C** looks at the effect of raising Council Tax next year by 4%, the increase determined by Government as the limit before local referenda are required. The sole purpose of such an increase of 2.4% above need (4% minus 1.6%) would be to make provision for future years by way of a contribution to Reserves of some £440,000. Even so, and using a more generous assumption on Council Tax increases of 3%, £1.8m of savings would still be required although the bulk could be deferred until 2014/2015.
- 2.10 **Variant D** lets Council Tax take the strain without any support from savings or Reserves. The 1.6% increase for 2012/13 stands but the effect on future years is likely to take the Authority into referendum territory and the costs, equivalent to a 5.2% increase in Council Tax, have been included.
- 2.11 **Variant E** has been included only to give some perspective to the use of reserves in the absence of savings. It would be imprudent to apply balances and reserves to fund base budget expenditure to any significant extent. Reserves would disappear by 2015/2016 and require an improbable increase in Council Tax in that year. That is not to say that the Authority should not continue with its current policy of the prudent management of reserves to assist in avoiding where possible large year on year variations in Council Tax.
- 2.12 **Variant F** is offered as a middle way which could be seen as striking the right balance allowing for a nil increase in Council Tax next year, a more generous assumption on the level of future increases, a reasonable contribution from reserves and savings of £2.5m over four years. This variant is attached at Appendix A.

3.0 Council Tax Levels

- 3.1 From the above the level of Council Tax in future years is clearly critical. The predictions for increases in Council Tax Receipts provided by the Office for Budget Responsibility in support of the Chancellor's Autumn Statement show some interesting numbers:

Table 1 – Council Tax Receipts % Annual Increase

2012/13	2013/14	2014/15	2015/16	2016/17
0.8	5.7	4.0	3.8	4.0

- 3.2 These would seem to suggest that there is the assumption at national level that the majority of local authorities will opt for a Council Tax Freeze next year and a recognition that this may well lead to a relatively steep increase in Council tax in subsequent years. How far these assumptions have been included in national expenditure plans is not clear and may be nothing more than a continuing trend to transfer local government financing requirements onto Council Tax. Nor is it clear that they will form the basis of future decisions on the excessiveness or otherwise of Council Tax increases, or the implications of the assumption for 2012/2013 being at variance with the reality.
- 3.3 Any increase in Council Tax must be based on facts so far as they are available. A new section to the Local Government Finance Act 1992 has been introduced by virtue of S75 of the Localism Act 2011. Extracts from the new section are set out below not

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only because they set out how the Authority arrives at its Council Tax requirement but also make specific mention on the raising of reserves were Members minded to seek the maximum increase in Council Tax for 2012/2013.

“42A Calculation of council tax requirement by authorities in England

- (1) In relation to each financial year a major precepting authority in England must make the calculations required by this section.
- (2) The authority must calculate the aggregate of—
 - (a) the expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
 - (b) such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
 - (c) the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure, and
 - (d) such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The authority must calculate the aggregate of—
 - (a) the income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issued by it, and
 - (b) the amount of the financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated is to be its council tax requirement for the year.
- (8) For the purposes of subsection (2) (c) above an authority's estimated future expenditure is—
 - (a) that which the authority estimates it will incur in the financial year following the year in question, will charge to a revenue account for the year in accordance with proper practices and will have to defray in the year before the following sums are sufficiently available—
 - (i) sums which will be payable to it for the year, and
 - (ii) sums in respect of which amounts will be credited to a revenue account for the year in accordance with proper practices, and

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- (b) that which the authority estimates it will incur in the financial year in paragraph (a) above or any subsequent financial year in performing its functions and which will be charged to a revenue account for that or any other year in accordance with proper practices.”

- 3.4 Quoted at some length because in terms of considering whether to increase Council tax next year as a means of building reserves and/ or forestalling future increases, it would not be proper practice to artificially inflate the future numbers or overstate future risk. Nor would it be appropriate to simply add to Reserves without some consideration of the Authority’s general statutory Duty of Best Value to “make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness”
- 3.5 It is a commonplace that the longer the view taken of the future, the less certain the predicted outcomes. If Members were minded to opt for the maximum increase in 2012/2013, this would have the practical impact of adding £440,000 to reserves already deemed adequate for the short to medium term, but which would be available to mitigate the forecast effects of a reduction in external finance in 2013/2014 and significantly reduce the level of savings required in that year.
- 3.6 However, whilst the cash impact of the maximum increase would be £2.48 on the average Council Tax bill, if that option were to be chosen, given the general national policy climate in which the Authority is currently operating, Members will need absolute assurance now about events a year to eighteen months away. There would clearly be some reputational risk were circumstances to change, the Estimates continue to show variability or the Authority could not demonstrate that it had taken all reasonable steps to limit the impact of its spending plans on Council Tax payers through the delivery of efficiency savings.

4.0 Robustness of Estimates and Adequacy of Reserves

- 4.1 The Local Government Act 2003 requires the Chief Financial Officer to make a statement on the robustness of the estimates. Clearly, that statement must be influenced by the level of uncertainty that still surrounds the local effects of national developments, the normal variability of estimates and contingent events as demonstrated by the Budget Monitoring report elsewhere on the agenda.
- 4.2 What can be said is that the Estimates presented in December, as adjusted, represent the budgetary pressures for next year on the basis of all known information and by reference to set criteria for setting a balanced Budget. Accordingly, the risk of material variance that might prevent the Authority from discharging its obligations is deemed to be low for 2012/2013.
- 4.3 Given the length and level of detail in the December report, in the interests of economy, the detailed notes to that report have not been re-circulated. Should they wish to raise any issues on the detailed Estimates or refer to them, Members are asked to bring the previously circulated report to the meeting.
- 4.4 On the reserves, the Local Government Act 2003 also requires that the attention of Members is drawn to the adequacy or otherwise of the sums available. The level of Balances and Reserves is entirely a matter for local judgement. There is no one level of balances/reserves that can be recognised as a benchmark. The position was discussed in some detail in both the December Authority Report and the report to the December Audit and performance Review Committee. Members will recall that the

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broad conclusion of both reports was that all the Reserves were adequate on the basis of current policy and forecast numbers.

- 4.5 As to application and/ or further contributions, as indicated in previous reports there is still some uncertainty, now post 2012/2013, over the level of Employers' Pensions contributions. In addition, the exemplifications provide for only modest increases in pay from 2012 but any sharp reaction to the current pay restraint would have a marked effect given the proportion of the Authority's expenditure accounted for by staffing costs.
- 4.6 Add to that the potential effect of contractual retail price inflation, the revised arrangements for the localisation of Council Tax Benefit (which may require a higher provision for in year cash flow variations), the normal variability of estimates, the proper provision for contingent events, then it is recommended that the Authority continue with its current prudent approach to the application of Reserves in the financing of its expenditure.

5.0 Capital Programme (Appendix C)

- 5.1 Apart from some minor changes in the incidence of expenditure between 2011/2012 and 2012/13, no changes have been made to the draft Programme considered in December although additional Grant of has been notified. In the context of the Treasury management report (elsewhere on the agenda) the draft indicative capital programme attached at Appendix C is reasonable and can be approved as such, although kept under review given the Authority's current overall financial position and the contribution that savings on Capital Charges can make to the Revenue Budget.

6.0 Outcome of Public Consultation

- 6.1 Brief details of the proposed Budget were posted on the Authority's website together with the opportunity for respondents to comment upon the proposals and a range of Council Tax increases based on the provisional numbers available at the time. The consultation documents also provided details of the impact on each valuation band (Appendix D). The consultation ran until the 27th of January 2012. As at that date 12 responses had been received. 6 respondents supported a freeze in Council Tax, 5 the maximum increase of 4% and 1 expressed a preference for a 2% increase.

7.0 Conclusions

- 7.1 The Authority is required to calculate a Council Tax Requirement and basic amount of Tax for 2012/2013 by virtue of ss42A and 42B of the Local Government Finance Act 1992 as introduced by the Localism Act 2011. The result of that calculation has to be notified to the District Councils and City of York, as billing authorities, no later than 1 March 2012.
- 7.2 In making that calculation, Members must be satisfied that they have available to them all the relevant information to reach decisions on the appropriate balance to be struck between pursuing a particular course of action and the consequent demands made upon, and expectations of, Council Tax payers, service users, Central Government as well as the need for statutory compliance. This balance includes, in the medium term, a consideration of the future sustainability of an efficient and effective public service.
- 7.3 The provisional estimates set out in December represent the budgetary outcomes for next year on the basis of all known information and by reference to set criteria for

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setting a balanced Budget. Even so, the Estimates are still to some extent bound by the level of uncertainty that surrounds the local effects of national policies, the normal variability of estimates and contingent events.

7.4 The choice for 2012/2013 is between

- an increase in Council Tax of 1.6% on the basis of Income and Expenditure
- a freeze at 2011/2012 levels
- a maximum increase of 4%.

7.5 A freeze on Council Tax next year would attract additional Grant support although, currently, only for the one year and the exemptions set out at Appendix B provide some indication of the impact on future years. However, taking all things together, Variant F, (Appendix A), the middle way, would seem to strike the right balance and is accordingly recommended.

8.0 Recommendations

That, for 2012/2013,

- i) the revenue estimates set out at Appendix A be approved ;
- ii) the Authority's Council Tax Requirement be determined as £18,664,600 ;
- iii) the figure of £62.10 be retained as the Authority's Basic Amount of Tax ;
- v) the draft Capital Programme at Appendix C be approved but subject to further review and reports

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Background Documents

Authority Report Dec 2011 Estimates Budget and Precepts
Audit and Performance Review Committee December 2011 – Risk Assessment of Estimates

27th January 2012

APPENDIX A

NORTH YORKSHIRE FIRE AND RESCUE AUTHORITY
REVENUE ESTIMATES 2012/2013 TO 2016/2017

	2011/2012 Budget £'000	2012/2013 Budget £'000s	%	2013/2014 Budget £'000s	%	2014/2015 Budget £'000s	%	2015/2016 Budget £'000	%	2016/2017 Budget £'000	%
Wholetime Firefighters	13,325.0	13,254.8	-0.5	13,387.4	1.0	13,655.1	2.0	13,928.2	2.0	14,206.8	2.0
Retained Firefighters	2,972.7	3,030.6	1.9	3,060.9	1.0	3,122.1	2.0	3,184.6	2.0	3,248.3	2.0
APTC	3,175.8	2,883.7	-9.2	2,912.5	1.0	2,970.7	2.0	3,030.2	2.0	3,090.8	2.0
Control Room Staff	940.3	949.3	1.0	958.8	1.0	978.0	2.0	997.5	2.0	1,017.5	2.0
Direct Staff Costs	20,413.8	20,118.4	-1.4	20,319.6	1.0	20,726.0	2.0	21,140.5	2.0	21,563.3	2.0
Indirect Staff Costs	425.0	429.3	1.0	437.9	2.0	446.6	2.0	455.6	2.0	464.7	2.0
Members	85.5	86.4	1.0	87.2	1.0	89.0	2.0	90.8	2.0	92.6	2.0
Premises	1,867.1	1,951.8	4.5	2,010.4	3.0	2,070.7	3.0	2,132.8	3.0	2,196.8	3.0
Transport	874.4	849.1	-2.9	874.6	3.0	900.8	3.0	927.8	3.0	955.7	3.0
Supplies & Services	2,389.9	2,625.7	9.9	2,678.2	2.0	2,731.8	2.0	2,786.4	2.0	2,842.1	2.0
Operating Leases	247.2	245.3	-0.8	245.3	0.0	245.3	0.0	245.3	0.0	245.3	0.0
External Agreements	313.4	329.9	5.3	339.8	3.0	350.0	3.0	360.5	3.0	371.3	3.0
PFI	573.7	663.7	15.7	683.6	3.0	704.1	3.0	725.2	3.0	747.0	3.0
SERVICE EXPENDITURE	27,190.0	27,299.6	0.4	27,676.6	1.4	28,264.3	2.1	28,864.9	2.1	29,478.8	2.1
PENSIONS	3,000.2	3,019.6	0.6	3,029.8	0.3	3,035.2	0.2	3,054.6	0.6	3,049.7	-0.2
	30,190.1	30,319.2	0.4	30,706.4	1.3	31,299.5	1.9	31,919.5	2.0	32,528.5	1.9
DEBT REPAYMENT	1,357.9	1,537.2	13.2	1,689.5	9.9	1,721.8	1.9	1,734.1	0.7	1,840.3	6.1
EXTERNAL INTEREST	1,215.1	1,241.9	2.2	1,401.0	12.8	1,538.1	9.8	1,626.2	5.7	1,678.7	3.2
EXPENDITURE	32,763.1	33,098.3	1.0	33,796.9	2.1	34,559.4	2.3	35,279.8	2.1	36,047.5	2.2

APPENDIX A

**NORTH YORKSHIRE FIRE AND RESCUE AUTHORITY
REVENUE ESTIMATES 2012/2013 TO 2016/2017**

	2011/2012 Budget £'000	2012/2013 Budget £'000s	%	2013/2014 Budget £'000s	%	2014/2015 Budget £'000s	%	2015/2016 Budget £'000		2016/2017 Budget £'000	%
EXPENDITURE B/FWD	32,763.1	33,098.3	1.0	33,796.9	2.1	34,559.4	2.3	35,279.8	2.1	36,047.5	2.2
Contribution to Reserves	0	265.0		0		0		0		0	
Total	32,763.1	33,363.3	1.8	33,796.9	1.3	34,559.4	2.3	35,279.8	2.1	36,047.5	2.2
Less Income											
General Income	500.3	492.4	-1.6	502.2	2.0	512.3	2.0	522.5	2.0	533.0	2.0
PFI Grant	649.0	649.0	0.0	649.0	0.0	649.0	0.0	649.0	0.0	649.0	0.0
Other Grants	517.6	1,256.3	142.7	696.3	-44.6	696.3	0.0	231.3	-66.8	231.3	0.0
Collection Fund Surplus	83.7	5.0		0.0		0.0		0.0		0.0	
Formula Grant	12,205.5	12,296.0	0.7	11,251.0	-8.5	10,688.0	-5.0	10,794.9	1.0	10,902.8	1.0
Contribution from Reserves	201.2	0.0		500.0		0.0		0.0		0.0	
Total Income	14,157.3	14,698.7	3.8	13,598.5	-7.5	12,545.6	-7.7	12,197.7	-2.8	12,316.1	1.0
In Year Efficiencies	0.0	0.0		-920.0		-1,180.0		-400.0		0.0	
Cumulative Efficiencies	0.0	0.0		-920.0		-2,100.0		-2,500.0		-2,500.0	
COUNCIL TAX REQUIREMENT	18,605.8	18,664.6	0.3	19,278.3	3.3	19,913.8	3.3	20,582.1	3.4	21,231.4	3.2
TAX BASE	299,626.35	300,574.9	0.32	301,476.6	0.30	302,381.1	0.30	303,288.2	0.30	304,198.1	0.30
Basic Amount of Tax (Band D)	62.09681	62.09626	0.0	63.95	3.0	65.86	3.0	67.86	3.0	69.79	2.8

APPENDIX B

POSSIBLE SCENARIOS £000s

VARIATIONS	2012/13			13/14			14/15			15/16			16/17		
	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %	Sav'gs	Re'ves	C Tax %
	A) BASE	0.0	0.0	1.6	1,320 1,320	0.0	2.0	900 2,220	0.0	2.0	630 2,850	0.0	2.0	210 3,060	0.0
B) COUNCIL TAX FREEZE	0.0	265	0.0	1,380 1,380	-265	2.0	1,160 2,540	0.0	2.0	640 3,180	0.0	2.0	220 3,400	0.0	2.0
C) MAXIMUM INCREASE Without Referendum	0.0	440	4.0	240 240	- 440	3.0	1,130 1,370	0.0	3.0	400 1,770	0.0	3.0	0.0	0.0	3.0
D) COUNCIL TAX ONLY With Referendum	0.0	0.0	1.6	0.0	0.0	9.0 14.4	0.0	0.0	6.2 11.3	0.0	0.0	4.6 9.8	0.0	0.0	2.6
E) RESERVES ONLY	0.0	265	0.0		-1,640 1,385	2.0		-2,540 3,925	2.0		-2,160 6,089	7.2 12.6	0.0	0.0	13.2 18.6
F) MIDDLE WAY	0.0	265	0.0	920 920	- 500	3.0	1,180 2,100	0.0	3.0	400 2,500	0.0	3.0	0.0	0.0	3.0

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CAPITAL PROGRAMME 2011/2012 TO 2016/2017

	Estimated 2011/2012 £000	Estimated 2012/2013 £000	Estimated 2013/2014 £000	Estimated 2014/2015 £000	Estimated 2015/2016 £000	Estimated 2016/17 £000
Vehicle Acquisition						
Pumping Appliances	1,091.0	1,020.0	1,020.0	1,020.0	1,020.0	1,020.0
Aerial Appliances						450.0
Support Vehicles		60.0	185.0	100.0	182.0	160.0
Off Road			80.0			
Water Rescue Land Rover	35.0					
Water Rescue Boat	35.0					
Incident Support Unit		170.0				
Fire Ground Feeding			25.0			
Foam/Water Tankers	24.0					
ICU refurbishment	36.0					
Sub Total Vehicles	1,221.0	1,250.0	1,310.0	1,120.0	1,202.0	1,630.0
Property Schemes						
Minor Works	100.0	160.7	110.0	60.0	60.0	60.0
Major Schemes	2,245.5	2,751.3	2,160.0	1,253.3	189.7	
Sub Total Property	2,345.5	2,912.0	2,270.0	1,313.3	249.7	60.0
IT Strategy	214.5	210.0	159.0	192.0	142.0	225.0
PPE	151.0					
Breathing Apparatus	431.0					
TOTAL	4,363.0	4,372.0	3,739.0	2,625.3	1,593.7	1,915.0

	Estimated 2011/2012 £'000	Estimated 2012/2013 £'000	Estimated 2013/2014 £'000	Estimated 2014/2015 £'000	Estimated 2015/2016 £'000	Estimated 2016/2017 £'000
FUNDED BY:						
Usable Capital Receipts					300.0	
CLG Capital Grants	2,098.0	1,200.0				
Capital Contributions	50.0					
Additional Borrowing	2,215.0	3,172.0	3,739.0	2,625.3	1,293.7	1,915.0
TOTAL	4,363.0	4,372.0	3,739.0	2,625.3	1,593.7	1,915.0

APPENDIX D**NORTH YORKSHIRE AND RESCUE AUTHORITY****COUNCIL TAX CONSULTATION 2012/2013**

At its meeting on 8th February 2012, North Yorkshire Fire and Rescue Authority (The Authority) will be considering a detailed report setting out a proposed budget for 2012/2013.

The Authority will be considering a range of options from a freeze on Council Tax to an increase of 4.0%. The table below shows how those options would affect your household.

COUNCIL TAX INCREASE BY VALUATION BAND				
Valuation Band	Current Council Tax £s per year	Council Tax Increase £s Per Year		
		2%	3%	4.0%
A To £40,000	41.40	0.83	1.24	1.66
B £40,001 to £52,000	48.30	0.97	1.45	1.93
C £52,001 to £68,000	55.20	1.10	1.66	2.22
D £68,001 to £88,000	62.10	1.24	1.86	2.48
E £88,001 to £120,000	75.90	1.52	2.28	3.04
F £120,001 to £160,000	89.70	1.79	2.69	3.56
G £160,001 to £320,000	103.50	2.07	3.11	4.14
H Over £320,000	124.20	2.48	3.73	4.97